

**IRS TAX TIP 2001-59**  
**EXTENSIONS OF TIME TO FILE YOUR TAX RETURN**

WASHINGTON -- If you can't meet the April deadline to file your tax return you can get a four-month extension of time from the IRS. The extension will give you extra time to get the paperwork in to the IRS, but it does not extend the time you have to pay any tax due. You will owe interest on any amounts not paid by the April deadline, plus a late payment penalty if you have paid less than 90 percent of your total tax by that date.

To get the automatic extension you should file Form 4868, "Application for Extension of Time to File U.S. Individual Tax Return," with the IRS by the regular April deadline, or make an extension-related electronic payment. You can now file your extension request by phone or by computer instead of using the paper Form 4868.

The IRS will open a special toll-free phone line for extension requests on April 1. The number is 1-888-796-1074. You should use Form 4868 as a worksheet to prepare for the call and have a copy of your 1999 tax return. You will need to enter the adjusted gross income and total tax amounts from that return to verify your identity.

The system will give you a confirmation number to signify that the extension request has been accepted. You should put this confirmation number on your copy of Form 4868 and keep it for your records. Do not send the form to the IRS. If you call the extension line, you can choose to pay any expected balance due by authorizing an automatic withdrawal from a checking or savings account.

You may also e-file an extension request using your own tax preparation software or by going to a tax preparer. As with the phone system, computer filers must provide two figures from the previous year's tax return to verify identity.

You have to make an accurate estimate of any tax due when you request an extension. You may also send a payment for the expected balance due, but this is not required to get the extension. If you file your extension by computer or telephone, you may authorize payment by a direct debit to your bank account. If you choose to make an extension-related credit card payment by phone or the Internet, you do not have to submit Form 4868, either on paper or electronically. The processor will charge you a convenience fee for the credit card payment. See the instructions for Form 4868 for information on how to make an extension-related electronic payment.

If your return is completed but you are unable to pay the tax due, do not request an extension. File your return on time and pay as much as you can. The IRS will send you a bill or notice for the balance due. You may also request an installment agreement by completing Form 9465, "Installment Agreement Request," either when you file the return or when you get the bill. The IRS will charge interest and penalties on the unpaid balance.

If you determine that you need still more time to prepare and file your return beyond the initial four-month extension, you may be able to get two more months to file. You will have to either write to the IRS or file Form 2688, "Application for Additional Extension of Time to File Individual Tax Return." You must give the IRS the reason why the second extension is needed. You should file this second application early so that if it is not approved you will still be able to file on time. In most cases, except for extreme hardship, a request for this additional time will not be approved unless you have first used the automatic four-month extension.

Special rules apply to U.S. citizens, resident aliens and members of the armed forces whose home and main place of business or post of duty are outside of the United States. For more information about these provisions, see Publication 54, "Tax Guide for U.S. Citizens and Resident Aliens Abroad."

To obtain copies of these or other forms and publications, you may call the IRS at 1-800-829-3676, or you may download them from the IRS Web site at [www.irs.gov](http://www.irs.gov). This site also provides a wealth of useful information for both individual and business taxpayers. It's worth a visit.